IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 176 of 1991

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH
and
Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

COMMISSIONER OF INCOME-TAX

Versus

MANGALAM CINEMA PVT LTD

Appearance:
MR MANISH R BHATT for Petitioner No. 1
NOTICE SERVED for Respondent No. 1

CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE D.A.MEHTA

Date of decision: 17/09/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

In this reference at the instance of the revenue,

the following question is referred for the opinion of this Court in respect of assessment year 1984-85 :-

"Whether, the Appellate Tribunal is right in law and on facts in directing the Income-Tax Officer to allow depreciation on cinema building at the rate applicable to plant and machinery ?"

2. We have heard Mr.M.R.Bhatt learned Counsel for the revenue. Though served, none appears for the respondent-assessee.

3. Mr.Bhatt points out that the controversy raised herein is concluded in favour of the revenue by the decision of the Apex Court in the Case of C.I.T. V/s. Anand Theaters 244 ITR 192.

4. In view of the above decision, we answer the above question in the negative i.e. in favour of the revenue and against the assessee.

5. The Reference accordingly stands disposed of with no order as to costs.

(M.S.Shah, J) (D.A.Mehta, J)
'Bhavesh'